

COST ALLOCATION AGREEMENT  
STATE AND LOCAL GOVERNMENTS

STATE OF OREGON  
SALEM, OR

DATE: January 25, 2007  
FILING REF.: The preced-  
ing agreement was dated:  
09/20/05                      G19216

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SECTION I: ALLOCATED COSTS

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No costs of this nature have been requested by the State of Oregon for its fiscal year ending June 30, 2007.

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SECTION II: BILLED COSTS

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Listed below are the approved central services that are furnished and billed to State agencies/departments.

A. Dept. of Administration Services

01 State Controller's Division  
02 State Motor Pool  
03 State Data Center  
04 Telecommunications  
05 Printing  
06 Rental Of State Owned Buildings  
07 Workers' Compensation Insurance  
08 Commercial Insurance  
09 Property Insurance  
10 Liability Insurance  
11 Central Purchasing  
12 Landscape Maintenance  
13 Mail Service  
14 Property, Construction, and  
    Project Management  
15 State Surplus Property  
16 Federal Surplus Property  
17 Human Resources Services Div.  
18 Budgeting Services  
19 Public Employees Benefits Board  
20 Director's Office

B. Department of Justice  
Legal Services

C. Secretary of State, Audits Div.  
Audit Services

D. Secretary of State, Archives Div.  
Records Storage

E. State Treasury  
Banking Services

F. Department of Forestry  
Equipment Pools

G. Department of Revenue  
Collection Activities

H. Department of Consumer and  
Business Services - Office of  
Minority, Women, & Emerging  
Businesses  
Consulting & Advisory

I. Public Employee's Retirement  
System

J. Fringe Benefits  
01 Health Insurance  
02 Dental Insurance  
03 Life Insurance  
04 Employee Assistance Program  
05 Unemployment Compensation

Direct charges for the fiscal years ending June 30, 2007 from the above centers will be billed in accordance with rates established by the State and recorded on the books of the operating agency responsible for providing the services.

STATE/LOCALITY: State of Oregon

AGREEMENT DATE: January 25, 2007

SECTION III: CONDITIONS

The amounts approved in Section I and the billings for the services listed in Section II are subject to the following conditions:

A. LIMITATIONS: (1) Charges resulting from this Agreement are subject to any statutory or administrative limitations and apply to a given grant, contract or other agreement only to the extent that funds are available. (2) Such charges represent costs incurred by the State/locality which are legal obligations of the State/locality and are allowable under OMB Circular A-87. (3) The same costs that are treated as indirect costs are not claimed as direct costs. (4) Similar types of costs are accorded consistent accounting treatment. (5) The information provided by the State/locality which was used to establish this Agreement is not later found to be materially incomplete or inaccurate.

B. ACCOUNTING CHANGES: This Agreement is based on the accounting system purported by the State/locality to be in effect during the Agreement period. Changes to the method of accounting for costs which affect the amount of reimbursement resulting from use of this Agreement require prior approval of the authorized representative of the Cognizant Agency. Such changes include, but are not limited to, changes in the charging of a particular type of cost from allocated cost to a billed cost. Failure to obtain approval may result in cost disallowances.

C. FIXED AMOUNTS: If fixed amounts are approved in Section I of this Agreement, they are based on an estimate of the costs for the period covered by the Agreement. When the actual costs for this period are determined, adjustments will be made to the amounts of a future year to compensate for the difference between the costs used to establish the fixed amounts and actual costs.

D. BILLED COSTS: Charges for the services listed in Section II will be billed in accordance with rates established by the State/locality. These rates will be based on the estimated costs of providing the services. Adjustments for variances between billed costs and the actual allowable costs of providing the services, as defined by OMB Circular A-87, will be made in accordance with procedures agreed to between the State/locality and the Cognizant Agency.

E. USE BY OTHER FEDERAL AGENCIES: This Agreement was executed in accordance with the authority in OMB Circular A-87, and should be applied to grants, contracts and other agreements covered by that Circular, subject to any limitations in Paragraph A above. The State/locality may provide copies of the Agreement to other Federal Agencies to give them early notification of the Agreement.

BY THE STATE/LOCALITY

State of Oregon  
(STATE/LOCALITY)

\_\_\_\_\_  
(SIGNATURE)

\_\_\_\_\_  
(NAME)

\_\_\_\_\_  
(TITLE)

\_\_\_\_\_  
(DATE)

BY THE COGNIZANT AGENCY

ON BEHALF OF THE FEDERAL GOVERNMENT  
DEPARTMENT OF HEALTH AND HUMAN SERVICES  
(AGENCY)

\_\_\_\_\_  
(SIGNATURE)

Wallace Chan  
(NAME)

Director, Division of Cost Allocation  
(TITLE)

January 25, 2007  
(DATE)

HHS Representative Janet H. Turner  
Telephone (415) 437-7820